Public Speech of Mr. Cherian Manjuran.

305. Mr. K. M. Ibrahim.—Will the Government be pleased to indicate where exactly Mr. Cherian Manjuran exceeded the privileged extent of fair comment on a matter of public importance ?

Rama Varmha Tampuran.—Government regret that it is not in the interests of the public to republish the speeches of Mr. Cherian Manjuran either in extension or in parts.

Mr. K. M. Ibrahim.—Can I know, Sir, the grounds on which this answer was given?

Rama Varmha Tampuran.—It is obviously not in the interests of the public to publish these speeches. It will certainly be inconsistent with the actions of the Government.

Mr. K. M. Ibrahim.—Has this Legislative Council any jurisdiction in discussing the sentence passed upon him or referring to it?

President.—I do not think that question arises here.

Levy of Income-tax on Motor boats.

306. Mr. K. M. Ibrahim.—With reference to Question 28, dated 31st July 1913, regarding taxation, will the Government be pleased to say whether their answer "No income-tax is now being levied on Motor boats" holds good even now ?

Mr. K. Achyuta Menon.— Income-tax is not levied on motor boats in the same way as inspection fee, license fee, etc. are levied. But profits made by motor boat services or by letting motor boats on hire are taxable under the Income-tax Regulation and are being taxed.

Mr. K. M. Ibrahim.—How can you say from the answer under reference that motor boats were exempted from income-tax?

Mr. K. Achyuta Menon.—That was not the answer given.

Mr. K. M. Ibrahim.—Is it not given in the proceedings that boats are exempted?

Mr. K. Achyuta Menon.—What is stated there is that no income-tax is now being levied on the boats. Then it was not being levied. Now it is being levied

Mr. K. M. Ibrahim.—May I know whether there is any provision by which boats can be taxed?

Mr. K. Achyuta Menon.—There is provision for taxation from all items of profits.

Mr. K. M. Ibrahim.—With reference to the complexity, multiplicity and disproportionateness on Governmental levies on motor and steam boats which the Government have already been pleased to consider favourably, will the Government be

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pleased to consider this aspect of the question also since boats have to pay income-tax?

Mr. K. Achyuta Menon.—Considering the inexpediency, difficulty and impropriety of not observing the provisions of the Income-tax Regulation, Government regret they cannot do anything in the matter.

Mr. K. M. Ibrahim.—Have not the Government already given an assurance that the matter of the complexity of taxation on motor boats will be looked into?

Mr. K. Achyuta Menon.—I do not find any such promise given.

Mr. K. M. Ibrahim.—May I know whether during this Council any assurance was given by the Member for Engineering that the matter will be sympathetically looked into?

Mr. K. Achyuta Menon.—An assurance was given that those imposts will be sympathetically looked into. The Hon'ble Member forgets the fact that it is profits which the boat-owners derive after providing for all justifiable expenditure that are tax ed. The question of other levies does not arise in this connection. If there are no profits then there is no income-tax also.

Mr. K. M. Ibrahim.—Now I am asking whether that fact will not also be a relevant factor in considering the difficulty of the boat owners.

Mr. K. Achyuta Menon.—It is only after meeting those charges such as license fee, inspection fee, etc., that the question of income-tax arises.

Applications for appointments in Government service from unrepresented communities.

307. Mr. K. M. Ibrahim.—Will the Government show the total number of applicants to Government posts from unrepresented communities who have not yet been provided and state how they intend to absorb them ?

Rama Varmha Tampuran.—The question is too general to admit of a definite answer.

Mr. K. M. Ibrahim.—May I know, Sir, what more definiteness you require than the total number of applicants to Government posts from unrepresented communities?

Rama Varmha Tampuran.—The year for which this information is required.

Mr. K. M. Ibrahim.—All the pending ones.

Rama Varmha Tampuran.—In the absence of the information regarding the period we have not collected the information. If theMember now says that he wants information

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